

**CONSENT TO EXTEND THE TIME TO
ASSESS CIVIL PENALTIES PROVIDED BY
31 U.S.C. § 5321 FOR FBAR VIOLATIONS**

WHEREAS, the parties to this agreement desire to extend the time during which the penalties provided by 31 U.S.C. 5321 may be assessed and collected,

WHEREAS, the parties to this agreement are aware that they have the right to refuse to sign this consent,

CATHERINE REYES (SSN: [REDACTED] 3741)
(name and taxpayer identification number)

United States person, of 72 DARTMOUTH ST, FOREST HILLS NY 11375-5142
(address)

and the Commissioner of the Internal Revenue Service, hereby agree and consent to the following:

(1) For violations with respect to the requirement, established under 31 U.S.C. 5314, for a United States person to report having a financial interest in or signature authority, or other authority, over a financial account during the calendar year(s) 2005, 2006, 2007, 2008, 2009, 2010, 2011 that was maintained with a financial institution located in a foreign country, the amount of any penalty provided by 31 U.S.C. 5321 may be assessed at any time on or before December 31, 2018.

(2) This consent does not reduce, waive, or extend any period of limitation under 26 U.S.C. 6501 for assessing or collecting tax. This consent also does not supersede or amend any other agreement between the United States person and the Internal Revenue Service.

Date
3/31/17

Signature of the United States Person
Catherine Reyes

Date

Signature of Authorized Representative

INTERNAL REVENUE SERVICE
RECEIVED

APR 10 2017

Date
4/12/17

Signature of the Commissioner's Delegate
[Signature]

MILWAUKEE, WI

Supervisory Internal Revenue Agent
Title

Exhibit
X

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WHEREAS, the parties to this agreement are aware that they have the right to refuse to sign this consent,

CATHERINE REYES (SSN: [REDACTED] 3741)
(name and taxpayer identification number)

United States person, of 72 DARTMOUTH ST, FOREST HILLS, NY 11375-5142
(address)

and the Commissioner of the Internal Revenue Service, hereby agree and consent to the following:

(1) For violations with respect to the requirement, established under 31 U.S.C. 5314, for a United States person to report having a financial interest in or signature authority, or other authority, over a financial account during the calendar years 2010, 2011, 2012 that was maintained with a financial institution located in a foreign country, the amount of any penalty provided by 31 U.S.C. 5321 may be assessed at any time on or before December 31, 2019.

(2) This consent does not reduce, waive, or extend any period of limitation under 26 U.S.C. 6501 for assessing or collecting tax. This consent also does not supersede or amend any other agreement between the United States person and the Internal Revenue Service.

Date

7/20/2018

Signature of the United States Person

Catherine Reyes

Date

Signature of Authorized Representative

Date

8/22/18

Signature of the Commissioner's Delegate

[Signature]

Title

Group Manager

Internal Revenue Service
SB/SE - Compliance Field

AUG 6 2018

Area 7 - Territory 2
Milwaukee, WI